



[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-168745-03]

RIN 1545-BE18

Guidance Regarding Deduction and Capitalization of Expenditures Related to Tangible Property; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Change date of public hearing on proposed rulemaking.

SUMMARY: This document changes the date of a public hearing on proposed regulations relating to the deduction and capitalization of expenditures related to tangible property.

DATES: The public hearing originally scheduled for Wednesday, April 25, 2012, at 10 a.m. is rescheduled for Wednesday, May 9, 2012, at 10 a.m. Written or electronically submitted public comments along with requests to speak and outlines of topics to be discussed at the public hearing must be received by Tuesday, April 17, 2012.

ADDRESSES: The public hearing is being held in the auditorium of the Internal Revenue Service Building, 1111 Constitution Avenue NW., Washington, DC 20224.

Due to building security procedures, visitors must enter at the Constitution Avenue entrance. Send submissions to: CC:PA:LPD:PR (REG-168745-03); Room 5203, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC. Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-168745-03) Courier's Desk, Internal Revenue

Service, 1111 Constitution Avenue NW., Washington, DC. Alternatively, comments may be transmitted electronically via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov). (IRS-REG-168745-03).

FOR FURTHER INFORMATION CONTACT: Funmi Taylor of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedures and Administration), at (202) 622-7180 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

A notice of change date of public hearing on proposed rulemaking appearing in the **Federal Register** on Monday, January 23, 2012 (77 FR 3210), announced that a public hearing relating to the deduction and capitalization of expenditures related to tangible property, would be held on Wednesday, April 25, 2012 at 10 a.m., in the auditorium of the Internal Revenue Service Building, 1111 Constitution Avenue, NW., Washington, DC.

The date of the public hearing has been changed. The hearing is now scheduled for Wednesday, May 9, 2012, beginning at 10 a.m. in the auditorium of the Internal Revenue Service Building at 1111 Constitution Avenue N.W., Washington, DC. Requests to speak and outlines of topics to be discussed at the public hearing must be received by Tuesday, April 17, 2012.

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